

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Perry Central Com Schools Corp (6325)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$3,565,586	\$3,450,096	\$3,590,306	\$3,689,378	0.9%	2.8%
Group Health Insurance	222	\$967,183	\$1,107,586	\$983,398	\$1,006,242	1.0%	2.3%
Non - Certified Salaries	120	\$323,901	\$323,106	\$484,421	\$614,868	17.4%	26.9%
Severance/Early Retirement Pay	213	\$375,220	\$403,736	\$432,304	\$403,214	1.8%	-6.7%
Operational Supplies	611	\$530,796	\$372,482	\$289,967	\$393,229	-7.2%	35.6%
Social Security Certified	212	\$276,644	\$263,064	\$269,307	\$277,409	0.1%	3.0%
Teacher Retirement Fund, After 7-1-95	216	\$117,478	\$150,163	\$138,835	\$153,342	6.9%	10.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$99,402	\$116,203	\$111,329	\$125,933	6.1%	13.1%
Other Group Insurance Authorized by Statute	224	\$79,437	\$83,565	\$85,064	\$100,545	6.1%	18.2%
Other Employee Benefits	241 - 290	\$70,995	\$68,716	\$87,365	\$81,327	3.5%	-6.9%
Instruction Services	311	\$76,906	\$98,244	\$71,620	\$81,241	1.4%	13.4%
Computer Hardware	741	\$96,355	\$80,405	\$120,759	\$76,883	-5.5%	-36.3%
Repairs and Maintenance Services	430	\$105,944	\$81,841	\$124,977	\$72,426	-9.1%	-42.0%
Pre-2008 Object Code - Temporary Salaries	130	\$63,505	\$74,122	\$68,717	\$69,473	2.3%	1.1%
Equipment	730	\$5,288	\$51,015	\$684	\$56,395	80.7%	8145.6%
Social Security Noncertified	211	\$26,913	\$28,729	\$39,610	\$50,217	16.9%	26.8%
Public Employees Retirement Fund	214	\$28,766	\$21,820	\$37,714	\$48,505	14.0%	28.6%
Other Purchased Services	593	\$17,170	\$61,172	\$27,818	\$17,605	0.6%	-36.7%
Other Professional and Technical Services	319	\$23,193	\$17,286	\$143,519	\$17,018	-7.4%	-88.1%
Travel	580	\$13,395	\$21,022	\$17,494	\$16,099	4.7%	-8.0%
Group Life Insurance	221	\$14,356	\$13,008	\$12,939	\$15,470	1.9%	19.6%
Unemployment Insurance	230	\$4,623	\$1,469	\$5,271	\$7,728	13.7%	46.6%
Textbooks	630	\$4,486	\$519	\$22,572	\$6,490	9.7%	-71.2%
Library Books	640	\$5,550	\$2,509	\$3,420	\$478	-45.8%	-86.0%
Pupil Services	313	\$514	\$200	\$70	\$0	-100.0%	-100.0%
Nonlicensed Employees	136	\$0	\$403	\$0	\$0	NA	NA
Periodicals	650	\$2,062	\$170	\$0	\$0	-100.0%	NA
Postage and Postage Machine Rental	532	\$121	\$141	\$78	\$0	-100.0%	-100.0%
Student Academic Achievement Total		\$6,895,786	\$6,892,791	\$7,169,558	\$7,381,514	1.7%	3.0%
Student Instructional Support							
Certified Salaries	110	\$263,522	\$293,346	\$340,247	\$250,187	-1.3%	-26.5%
Non - Certified Salaries	120	\$511,695	\$511,183	\$468,766	\$146,405	-26.9%	-68.8%
Group Health Insurance	222	\$154,105	\$144,720	\$104,805	\$86,418	-13.5%	-17.5%
Operational Supplies	611	\$25,256	\$47,732	\$34,199	\$40,629	12.6%	18.8%
Public Employees Retirement Fund	214	\$53,932	\$68,170	\$15,736	\$30,461	-13.3%	93.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$11,823	\$20,881	\$22,774	\$20,484	14.7%	-10.1%
Social Security Certified	212	\$19,626	\$21,409	\$25,335	\$17,978	-2.2%	-29.0%

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						Compound Annual Growth	Percent Change 2014 to 2015
Social Security Noncertified	211	\$36,766	\$36,879	\$23,462	\$9,839	-28.1%	-58.1%
Other Group Insurance Authorized by Statute	224	\$14,962	\$15,560	\$14,936	\$8,552	-13.0%	-42.7%
Travel	580	\$10,005	\$6,629	\$5,138	\$6,290	-11.0%	22.4%
Dues and Fees	810	\$3,762	\$1,848	\$1,539	\$3,861	0.7%	150.9%
Group Life Insurance	221	\$1,025	\$2,411	\$2,541	\$2,589	26.1%	1.9%
Other Employee Benefits	241 - 290	\$2,702	\$2,702	\$2,913	\$939	-23.2%	-67.8%
Postage and Postage Machine Rental	532	\$356	\$74	\$39	\$10	-58.9%	-73.9%
Teacher Retirement Fund, After 7-1-95	216	\$9,261	\$6,784	\$232	\$0	-100.0%	-100.0%
Other Professional and Technical Services	319	\$107,000	\$78,225	\$57,209	\$0	-100.0%	-100.0%
Student Instructional Support Total		\$1,225,797	\$1,258,552	\$1,119,870	\$624,642	-15.5%	-44.2%
Overhead and Operational							
Non - Certified Salaries	120	\$858,929	\$881,720	\$1,025,795	\$1,060,036	5.4%	3.3%
Operational Supplies	611	\$247,254	\$337,939	\$291,555	\$409,496	13.4%	40.5%
Group Health Insurance	222	\$344,833	\$266,249	\$261,129	\$300,225	-3.4%	15.0%
Certified Salaries	110	\$180,793	\$185,645	\$191,128	\$196,144	2.1%	2.6%
Light and Power - Other Than Heating and Cooling	625	\$184,505	\$197,122	\$203,187	\$190,389	0.8%	-6.3%
Vehicles	731	\$0	\$166,128	\$171,262	\$163,306	NA	-4.6%
Food Purchases	614	\$118,001	\$237,566	\$252,237	\$132,082	2.9%	-47.6%
Insurance	520	\$97,481	\$100,417	\$0	\$94,000	-0.9%	NA
Social Security Noncertified	211	\$65,412	\$66,343	\$72,585	\$73,641	3.0%	1.5%
Public Employees Retirement Fund	214	\$53,717	\$70,317	\$74,269	\$60,054	2.8%	-19.1%
Heating and Cooling for Buildings - Gas	622	\$38,267	\$33,831	\$70,945	\$55,997	10.0%	-21.1%
Water and Sewage	411	\$56,663	\$55,702	\$59,494	\$39,552	-8.6%	-33.5%
Severance/Early Retirement Pay	213	\$0	\$0	\$0	\$39,550	NA	NA
Other Group Insurance Authorized by Statute	224	\$25,517	\$48,521	\$28,383	\$32,418	6.2%	14.2%
Repairs and Maintenance Services	430	\$38,244	\$24,435	\$12,987	\$26,436	-8.8%	103.6%
Dues and Fees	810	\$7,672	\$7,085	\$12,627	\$21,992	30.1%	74.2%
Travel	580	\$8,035	\$11,690	\$20,223	\$20,300	26.1%	0.4%
Removal of Refuse and Garbage	412	\$14,347	\$19,708	\$15,400	\$16,624	3.7%	7.9%
Social Security Certified	212	\$13,317	\$13,627	\$14,068	\$13,982	1.2%	-0.6%
Telephone	531	\$9,876	\$6,108	\$7,705	\$13,215	7.6%	71.5%
Teacher Retirement Fund, After 7-1-95	216	\$9,630	\$11,359	\$8,943	\$8,943	-1.8%	0.0%
Workers Compensation Insurance	225	\$0	\$0	\$103,778	\$8,723	NA	-91.6%
Group Life Insurance	221	\$3,665	\$6,530	\$7,025	\$7,702	20.4%	9.6%
Student Transportation Services	510	\$5,354	\$7,630	\$8,519	\$7,012	7.0%	-17.7%
Tires and Repairs	612	\$12,689	\$20,574	\$3,609	\$3,297	-28.6%	-8.7%
Board Member Compensation	115	\$10,000	\$3,000	\$4,000	\$3,046	-25.7%	-23.8%
Board of Education Services	318	\$6,522	\$2,616	\$1,106	\$3,016	-17.5%	172.8%

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Teacher Retirement Fund, Prior to 7-1-95	215	\$3,037	\$3,579	\$2,820	\$2,820	-1.8%	0.0%
Other Employee Benefits	241 - 290	\$1,635	\$2,012	\$1,171	\$2,340	9.4%	99.8%
Postage and Postage Machine Rental	532	\$2,240	\$2,617	\$3,516	\$2,103	-1.6%	-40.2%
Advertising	540	\$2,186	\$1,732	\$1,756	\$1,070	-16.4%	-39.1%
Entertainment	240	\$0	\$125	\$235	\$587	NA	149.8%
Equipment	730	\$0	\$726	\$50,000	\$298	NA	-99.4%
Gasoline and Lubricants	613	\$33,609	\$13,041	\$9,419	\$150	-74.1%	-98.4%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$38,068	\$0	NA	-100.0%
Other Purchased Services	593	\$10,374	\$3,787	\$23,556	\$0	-100.0%	-100.0%
Other Purchased Property Services	490 - 499	\$2,526	\$722	\$45	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$1,766	\$0	\$0	\$0	-100.0%	NA
Textbooks	630	\$90,519	\$0	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$2,558,614	\$2,810,201	\$3,052,545	\$3,010,548	4.2%	-1.4%
Non Operational							
Redemption of Principal	831	\$395,000	\$110,000	\$733,000	\$457,500	3.7%	-37.6%
Interest	832	\$280,512	\$99,755	\$440,844	\$257,804	-2.1%	-41.5%
Operational Supplies	611	\$42,434	\$142,816	\$123,265	\$192,138	45.9%	55.9%
Certified Salaries	110	\$60,760	\$59,151	\$123,057	\$181,813	31.5%	47.7%
Non - Certified Salaries	120	\$75,007	\$63,245	\$76,651	\$109,089	9.8%	42.3%
Computer Hardware	741	\$0	\$0	\$0	\$68,400	NA	NA
Equipment	730	\$73,029	\$42,122	\$91,065	\$66,703	-2.2%	-26.8%
Other Professional and Technical Services	319	\$58,597	\$25,205	\$52,250	\$55,608	-1.3%	6.4%
Other Purchased Services	593	\$0	\$285	\$1,244	\$22,924	NA	1743.1%
Group Health Insurance	222	\$7,091	\$13,512	\$23,104	\$16,558	23.6%	-28.3%
Social Security Certified	212	\$4,633	\$4,542	\$9,472	\$14,841	33.8%	56.7%
Social Security Noncertified	211	\$5,674	\$4,875	\$5,762	\$8,034	9.1%	39.4%
Rentals	440	\$6,000	\$5,746	\$7,292	\$6,337	1.4%	-13.1%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$3,393	\$5,705	NA	68.1%
Other Employee Benefits	241 - 290	\$1,653	\$2,667	\$1,938	\$5,275	33.7%	172.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,994	\$2,806	\$2,248	\$1,629	-4.9%	-27.5%
Board of Education Services	318	\$0	\$23,698	\$68,984	\$500	NA	-99.3%
Travel	580	\$0	\$190	\$418	\$426	NA	2.0%
Repairs and Maintenance Services	430	\$0	\$0	\$5,521	\$0	NA	-100.0%
Public Employees Retirement Fund	214	\$1,265	\$180	\$0	\$0	-100.0%	NA
Other Group Insurance Authorized by Statute	224	\$1,305	\$1,998	\$1,524	\$0	-100.0%	-100.0%
Non Operational Total		\$1,014,953	\$602,794	\$1,771,031	\$1,471,284	9.7%	-16.9%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Grand Total		\$11,695,149	\$11,564,337	\$13,113,004	\$12,487,989	1.7%	-4.8%